

**Caution: DRAFT FORM**

This is an advance draft copy of a California tax form. It is subject to change and FTB approval before it is officially released.

If you have any comments on this draft form, you can submit them to us on our website at [www.ftb.ca.gov/forms/drafts/index.html](http://www.ftb.ca.gov/forms/drafts/index.html).

# Instructions for Form FTB 3537

## Payment for Automatic Extension for LLCs

### General Information

California does not require the filing of written extensions. If a limited liability company (LLC) cannot file Form 568, Limited Liability Company Return of Income, by the due date, the LLC is granted an automatic six-month extension.

If the tax return is filed by the 15th day of the 10th month following the close of the taxable year (fiscal year) or by October 15, 2009 (calendar year), the automatic extension will apply.

However, an extension of time to file is **not** an extension of time to **pay** the LLC fee or the nonconsenting nonresident members' tax.

Only use form FTB 3537, Payment for Automatic Extension for LLCs, if both of the following apply:

- The LLC cannot file Form 568 by the due date
- Tax or fees are owed for 2008

If tax or fees are not owed, there is nothing to file at this time. **Do not** complete or mail this form.

If tax or fees are owed, complete the form below. Mail the form along with the check or money order payable to the Franchise Tax Board (FTB) by the 15th day of the 4th month following the close of the taxable year (fiscal year) or April 15, 2009 (calendar year), to avoid late payment penalties and interest.

LLCs electing to be taxed as corporations should use form FTB 3539, Payment for Automatic Extension for Corps and Exempt Orgs.

**Do not** use this form if you are paying the \$800 annual LLC tax. Instead use the 2009 form FTB 3522, LLC Tax Voucher.

**Round Cents to Dollars** – Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.

### How to Complete Form FTB 3537

Enter all the information requested on the payment form. To ensure the timely and proper application of the payment to the LLC's account, enter the California Secretary of State (SOS) file number (assigned upon registration with the SOS) and the federal employer identification number (FEIN).

#### Private Mail Box

Include the Private Mail Box (PMB) in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

### Side 1

**Box 1, LLC fee due** – This is the amount you expect to enter on Form 568, Side 1, line 2. Use the chart located in the Form 568 Tax Booklet, to estimate the LLC fee.

**Box 2, Member's tax due** – Enter the amount from Side 2. See the Form 568 Tax Booklet, (Specific Instructions - Schedule T) for the proper calculation of this tax.

**Box 3, Amount of payment** – Enter the total of box 1 and box 2.

### Side 2

List the name, social security number (SSN)/individual taxpayer identification number (ITIN), or FEIN for each nonconsenting nonresident member that did not sign form FTB 3832, Limited Liability Company Nonresident Members' Consent.

### Where to File

Make check or money order payable to the "Franchise Tax Board." Write the SOS file number, FEIN, and "2008 FTB 3537" on the check or money order. Detach the form portion from the bottom of the page. Enclose, but do **not** staple, your payment to the form and mail to:

FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0651

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

**If no payment is due, do not mail this form.**

### Penalties and Interest

If the LLC fails to pay its total tax liability by the due date of the tax return, a late payment penalty and interest will be added to the tax due. To avoid late payment penalties and interest, the LLC's tax liability must be paid by the 15th day of the 4th month, following the close of the taxable year. The late payment penalty may be waived, based on reasonable cause, where 90% of the tax shown on the return is paid by the original due date of the return, but not less than the annual tax.

### Internet Access

You can download, view, and print California tax forms and publications from our website at [ftb.ca.gov](http://ftb.ca.gov).

Access other state agencies' websites through the State Agencies Directory on the California website at [ca.gov](http://ca.gov).

✂ DETACH HERE IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM DETACH HERE ✂  
Fiscal year: File and Pay by the 15th day of the 4th month following the close of the taxable year.  
Calendar year: File and Pay by APRIL 15, 2009.

TAXABLE YEAR

CALIFORNIA FORM

## 2008 Payment for Automatic Extension for LLCs

## 3537 (LLC)

For calendar year 2008 or fiscal year beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.	
Limited liability company name	Secretary of State (SOS) file number
DBA	FEIN
Address (including suite, room, PO Box, or PMB no.)	
City	State ZIP Code
Contact Telephone No. ( ) -	
<b>DO NOT USE THIS FORM TO PAY THE ANNUAL LLC TAX.</b>	
<b>If amount of payment is zero, do not mail form</b>	
<b>Box 1 – LLC fee due</b> _____ <b>00</b>	
<b>Box 2 – Member's tax due (Side 2)</b> _____ <b>00</b>	
<b>Box 3 – Amount of payment (add Box 1 and 2)</b> _____ <b>00</b>	

# Form at bottom of page

✂ DETACH HERE \_\_\_\_\_ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM \_\_\_\_\_ DETACH HERE ✂

Limited liability company name	Secretary of State (SOS) file number	FEIN
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**Nonresident member(s) that did not sign form FTB 3832:** **Taxable Year 2008**

(a) Member's name	(b) SSN, ITIN, or FEIN	(c) Distributive share of income	(d) Tax rate	(e) Member's total tax due (see instructions)	(f) Amount withheld by this LLC on this member – reported on Form 592-B	(g) Member's net tax due

**Total member's tax due.** Enter this amount in Box 2 on Side 1 (This is the amount you expect to enter on Form 568, Side 1, line 4) . . . . \$ \_\_\_\_\_  
Attach additional sheets if necessary.